

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>POCAHONTAS</div> <div>CITY OF <u>POCAHONTAS</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207600600000</div> <div>City Clerk</div> <div>23 West Elm</div> <div>Pocahontas, IA 50574</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		779,685		779,685	776,228
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		779,685		779,685	776,228
Delinquent property taxes		0		0	
TIF revenues		0		0	
Other city taxes		176,134	0	176,134	189,274
Licenses and permits		1,184	0	1,184	4,550
Use of money and property		450,178	9,405	459,583	97,365
Intergovernmental		685,286	0	685,286	511,519
Charges for fees and service		257,899	3,037,940	3,295,839	3,465,100
Special assessments		0	0	0	
Miscellaneous		99,955	0	99,955	56,400
Other financing sources		520,077	0	520,077	1,653,277
Total revenues and other sources		2,970,398	3,047,345	6,017,743	6,753,713
Expenditures and Other Financing Uses					
Public safety		308,115	0	308,115	319,200
Public works		484,517	0	484,517	672,450
Health and social services		0	0	0	
Culture and recreation		230,111	0	230,111	230,293
Community and economic development		271,536	0	271,536	329,350
General government		258,842	0	258,842	277,450
Debt service		111,148	0	111,148	111,148
Capital projects		999,178	0	999,178	1,674,000
Total governmental activities expenditures		2,663,447	0	2,663,447	3,613,891
Business type activities		0	2,893,846	2,893,846	2,887,682
Total ALL expenditures		2,663,447	2,893,846	5,557,293	6,501,573
Other financing uses, including transfers out		54,577	237,500	292,077	417,577
Total ALL expenditures/And other financing uses		2,718,024	3,131,346	5,849,370	6,919,150
Excess revenues and other sources over (Under) Expenditures/And other financing uses		252,374	-84,001	168,373	-165,437
Beginning fund balance July 1, 2014		1,394,046	1,130,152	2,524,198	2,533,955
Ending fund balance June 30, 2015		1,646,420	1,046,151	2,692,571	2,368,518
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt	\$ 678,000		Other long-term debt	\$ 363,324	
Revenue debt	\$ 2,123,225		Short-term debt	\$ 0	
TIF Revenue debt	\$ 0		General obligation debt limit		\$ 3,372,821
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF POCAHONTAS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	437,008	232,055		110,622			779,685			779,685	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	437,008	232,055		110,622	0		779,685		T01	779,685	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	437,008	232,055		110,622	0	0	779,685			779,685	6
7	TIF revenues							0		T01	0	7
8	Other city taxes											
8	Utility tax replacement excise taxes	7,442	2,155		1,027			10,624		T15	10,624	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	29,081						29,081		T19	29,081	13
14	Other local option taxes		136,429					136,429		T09	136,429	14
15	TOTAL OTHER CITY TAXES	36,523	138,584	0	1,027	0	0	176,134	0		176,134	15
16	Section B - LICENSES AND PERMITS	1,184						1,184		T29	1,184	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	3,405	960			29,254		33,619	4,545	U20	38,164	18
19	Rents and royalties	24,258				5,200		29,458	4,860	U40	34,318	19
20	Other miscellaneous use of money and property		386,888			213		387,101		U20	387,101	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	27,663	387,848	0	0	34,667	0	450,178	9,405		459,583	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants				1,934	465,396		467,330		B89	467,330	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	1,934	465,396	0	467,330	0		467,330	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF POCAHONTAS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		186,757					186,757		C46	186,757	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	4,855						4,855		C89	4,855	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	7,627	4,057					11,684		C89	11,684	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	12,482	190,814	0	0	0	0	203,296	0		203,296	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	14,660						14,660		D89	14,660	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	14,660	0	0	0	0	0	14,660	0		14,660	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	27,142	190,814	0	1,934	465,396	0	685,286	0		685,286	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	430,708	A91	430,708	73				
74	Sewer							0	2,171,843	A80	2,171,843	74				
75	Electric							0	423,582	A92	423,582	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport	15,919						15,919		A01	15,919	78				
79	Landfill/garbage	221,272						221,272		A81	221,272	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF POCAHONTAS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0	4,420	A03	4,420	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	20,708						20,708		A61	20,708	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0	7,387		7,387	103				
104	TOTAL CHARGES FOR SERVICE	257,899	0	0	0	0	0	257,899	3,037,940		3,295,839	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions					16,920		16,920		U99	16,920	108				
109	Deposits and sales/fuel tax refunds	4,600						4,600		U99	4,600	109				
110	Sale of property and merchandise	4,614				41,337		45,951		U11	45,951	110				
111	Fines	3,471						3,471		U30	3,471	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	23,844				5,169		29,013			29,013	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	36,529	0	0	0	63,426	0	99,955	0		99,955	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF POCAHONTAS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	823,948	949,301	0	113,583	563,489	0	2,450,321	3,047,345		5,497,666	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>					228,000		228,000		NR	228,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	210,000	23,500			58,577		292,077			292,077	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	210,000	23,500	0	0	286,577	0	520,077	0		520,077	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,033,948	972,801	0	113,583	850,066	0	2,970,398	3,047,345		6,017,743	132
133												133
134	Beginning fund balance July 1, 2014	159,575	582,187	100,020	3,803	398,461	150,000	1,394,046	1,130,152		2,524,198	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,193,523	1,554,988	100,020	117,386	1,248,527	150,000	4,364,444	4,177,497		8,541,941	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF POCAHONTAS					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	Section A — PUBLIC SAFETY											1			
2	Police department/Crime prevention — Current operation	201,616	65,870					267,486		E62	267,486	2			
3	Purchase of land and equipment							0		G62	0	3			
4	Construction							0		F62	0	4			
5	Jail — Current operation							0		E04	0	5			
6	Purchase of land and equipment							0		G04	0	6			
7	Construction							0		F04	0	7			
8	Emergency management — Current operation							0		E89	0	8			
9	Purchase of land and equipment							0		G89	0	9			
10	Flood control — Current operation							0		E59	0	10			
11	Purchase of land and equipment							0		G59	0	11			
12	Construction							0		F59	0	12			
13	Fire department — Current operation	34,341	726					35,067		E24	35,067	13			
14	Purchase of land and equipment							0		G24	0	14			
15	Construction		5,562					5,562		F24	5,562	15			
16	Ambulance — Current operation							0		E32	0	16			
17	Purchase of land and equipment							0		G32	0	17			
18	Building inspections — Current operation							0		E66	0	18			
19	Purchase of land and equipment							0		G66	0	19			
20	Construction							0		F66	0	20			
21	Miscellaneous protective services — Current operation							0		E66	0	21			
22	Purchase of land and equipment							0		G66	0	22			
23	Construction							0		F66	0	23			
24	Animal control — Current operation							0		E32	0	24			
25	Purchase of land and equipment							0		G32	0	25			
26	Construction							0		F32	0	26			
27	Other public safety — Current operation							0		E89	0	27			
28	Purchase of land and equipment							0		G89	0	28			
29								0			0	29			
30								0			0	30			
31								0			0	31			
32								0			0	32			
33								0			0	33			
34								0			0	34			
35								0			0	35			
36								0			0	36			
37								0			0	37			
38								0			0	38			
39								0			0	39			
40	TOTAL PUBLIC SAFETY	235,957	72,158	0	0	0	0	308,115			308,115	40			

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF POCAHONTAS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		198,188					198,188		E44	198,188	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		480					480		E44	480	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		13,627					13,627		E44	13,627	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	114,915						114,915		E01	114,915	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	129,888	27,419					157,307		E81	157,307	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	244,803	239,714	0	0	0	0	484,517			484,517	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF POCAHONTAS							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF POCAHONTAS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	91,078	24,257					115,335		E52	115,335	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	18,650	10,343					28,993		E61	28,993	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	67,201	5,410					72,611		E61	72,611	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	4,675						4,675		E03	4,675	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	8,497						8,497		E61	8,497	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	190,101	40,010	0	0	0	0	230,111			230,111	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	51,582	7,174					58,756		E89	58,756	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation		162,128					162,128		E89	162,128	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates			50,652				50,652		E89	50,652	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	51,582	169,302	50,652	0	0	0	271,536			271,536	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF POCAHONTAS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	10,809	803					11,612		E29	11,612	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	159,683	56,149					215,832		E23	215,832	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	25,993						25,993		E89	25,993	171
172	Other general government — Current operation	5,405						5,405		E89	5,405	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	201,890	56,952	0	0	0	0	258,842			258,842	176
177	Section G — DEBT SERVICE				111,148			111,148			111,148	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	111,148	0	0	111,148			111,148	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Capitol Equipment					454,481		454,481			454,481	184
185	Capital Improvement					26,031		26,031			26,031	185
186	Airport					518,666		518,666			518,666	186
187	Subtotal Regular Capital Projects	0	0	0	0	999,178	0	999,178			999,178	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	999,178	0	999,178			999,178	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	924,333	578,136	50,652	111,148	999,178	0	2,663,447			2,663,447	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF POCAHONTAS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								281,716	E91	281,716	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								252,411	E80	252,411	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								1,951,643	E92	1,951,643	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation								500	E03	500	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF POCAHONTAS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								9,669	E89	9,669	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								290,035		290,035	242
243	Enterprise Capital Projects								107,872		107,872	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,893,846		2,893,846	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	924,333	578,136	50,652	111,148	999,178	0	2,663,447	2,893,846		5,557,293	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	24,577	30,000					54,577	237,500		292,077	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	24,577	30,000	0	0	0	0	54,577	237,500		292,077	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	948,910	608,136	50,652	111,148	999,178	0	2,718,024	3,131,346		5,849,370	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						150,000	150,000			150,000	263
264	Restricted		946,852	49,368	6,238			1,002,458			1,002,458	264
265	Committed							0			0	265
266	Assigned					283,348		283,348			283,348	266
267	Unassigned	244,613				-33,999		210,614			210,614	267
268	Total Governmental	244,613	946,852	49,368	6,238	249,349	150,000	1,646,420			1,646,420	268
269	Proprietary								1,046,151		1,046,151	269
270	Total ending fund balance June 30, 2015	244,613	946,852	49,368	6,238	249,349	150,000	1,646,420	1,046,151		2,692,571	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,193,523	1,554,988	100,020	117,386	1,248,527	150,000	4,364,444	4,177,497		8,541,941	271
272												272

<div><div>Part III</div><div>INTERGOVERNMENTAL EXPENDITURES</div><div>CITY OF POCAHONTAS</div><div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div></div>									
Purpose		Amount paid to other local governments			Purpose		Amount paid to State		
Correction.....		M05 \$			Highways.....		L44 \$		
Health.....		M32			All other.....		L89 \$		
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

<div><div>Part IV</div><div>SALARIES AND WAGES</div><div>Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.</div></div>									
						Amount - Omit cents			
Total salaries and wages paid.....						200 \$	870,865		

<div><div>Part V</div><div>DEBT OUTSTANDING, ISSUED, AND RETIRED</div></div>									
A. Long-term debt									
Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)	
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 925,000	29U \$	39U \$ 81,000	49U \$	49U \$	49U \$ 844,000	49U \$	191 \$ 16,188	
2. Sewer utility	19U 771,000	29U	39U 42,000	49U	49U	49U 729,000	49U	189 20,780	
3. Electric utility	19U 652,422	29U	39U 102,197	49U	49U	49U 550,225		192 23,630	
4. Gas utility	19U	29U	39U	49U	49U	49U	363,324	193 3,768	
5. Transit-bus	19U	29U	39U	49U	49U	49U		194	
6. Industrial Revenue	19T	24T	34T		44T	44T		189	
7. Mortgage revenue	19T	24T	34T		44T	44T		189	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189	
10. GO Bonds	19U 555,000	29U 228,000	39U 105,000	49U 678,000	49U	49U	49U	189 5,648	
11. USDA	19U 376,661	29U	39U 13,337	49U	49U	49U	49U	189	
12.	19U	29U	39U	49U	49U	49U	49U	189	
13.	19U	29U	39U	49U	49U	49U	49U	189	
14.	19U	29U	39U	49U	49U	49U	49U	189	
Total long-term debt	3,280,083	228,000	343,534	678,000	0	2,123,225	363,324	70,014	

B. Short-term debt									
					Amount - Omit cents				
Outstanding as of JULY 1, 2014					61V \$				
Outstanding as of JUNE 30, 2015					64V \$				

<div><div>Part VI</div><div>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</div><div>Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013</div></div>									
					Amount - Omit cents				
					\$	67,456,427	x .05 = \$	3,372,821	

<div><div>Part VII</div><div>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015</div></div>									
Type of asset	Amount - Omit cents								
	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)	all other funds (d)	Total (e)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61				
	\$		\$			2,692,571	2,692,571		
REMARKS								V98	